

**United States Court of Appeals
FOR THE EIGHTH CIRCUIT**

No. 06-3271

James A. Widtfeldt, Trustee,

Appellant,

v.

Holt County Board of Equalization;
Nebraska Tax Equalization and Review
Commission; State of Nebraska; Holt
County Board of Equalization of the
State of Nebraska; United States of
America,

Appellees.

No. 06-3352

James A. Widtfeldt, Trustee,

Appellant,

v.

Holt County Board of Equalization;
Nebraska Tax Equalization and Review
Commission; State of Nebraska,

Appellees,

Holt County Board of Equalization,

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Appeals from the United States
District Court for the
District of Nebraska.

[UNPUBLISHED]

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of the State of Nebraska,

Defendant,

United States of America,

Appellee.

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Submitted: April 3, 2008
Filed: April 11, 2008

Before BYE, SMITH, and BENTON, Circuit Judges.

PER CURIAM.

In these consolidated appeals, James Widtfeldt appeals the district court's¹ dismissals of his two complaints, each containing the same claims against the same defendants. Having carefully reviewed the parties' arguments and the submissions on appeal, we find no basis for reversal. Accordingly, the judgments of the district court are affirmed. *See* 8th Cir. R. 47B.

¹The Honorable Laurie Smith Camp, United States District Judge for the District of Nebraska.